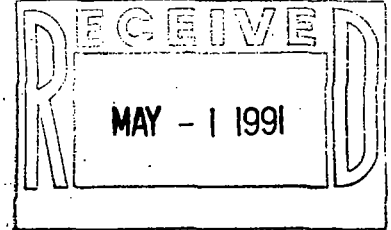




13.b.
BOWATER INCORPORATED

Calhoun, TN 37309
615/336-2211
Fax 615/336-7150

April 19, 1991



Ms. Patricia Murphy
Office Manager
Gwalia (USA) Ltd.
1675 Broadway, Suite 2350
Denver, Colorado 80202

Dear Ms. Murphy:

Re: Bowater - Gwalia Land Exchange

The deeds which were executed by Gwalia to convey the exchange property to Bowater Incorporated were signed by two vice presidents of Gwalia and cannot be recorded in North Carolina and South Carolina. The documents must be signed by the president or vice president and attested by the secretary or assistant secretary.

I am enclosing new deeds for the six exchange tracts (CDW-1482, CDW-1489 in three counties, CDW-1491, CDW-1492, CDW-1496, and CDW-1497). Would you please have these deeds signed by the officials of Gwalia. I am also enclosing sample deeds for North Carolina and South Carolina for your use in having the deeds executed.

Please return the signed deeds to me to complete the land exchange.

Should you have any questions concerning this transaction, please contact me.

Very truly yours,

Harvey M. Templeton, III
Division Counsel

mlg
enclosures



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Instructions for execution of deeds:

North Carolina

Deed should be dated and signed by Gwalia's President or Vice President and attested by the Secretary or Assistant Secretary before a notary public. Company seal should be affixed.

Acknowledgement should be completed by the notary public as follows: State and county of execution should be filled in. Name of notary should be inserted along with the names of the officers signing document. Date should be filled in. Notary should sign the acknowledgement, fill in the date of notary commission expiration, and affix notarial seal.

South Carolina

Deed should be dated and signed by Gwalia's President or Vice President and attested by the Secretary or Assistant Secretary before two witnesses (one of whom may be the notary). Company seal should be affixed.

Acknowledgement should be completed as follows: State and county of execution should be filled in. On first line of acknowledgement insert name of first witness, then insert names and titles of officials executing document. On last line of acknowledgement insert name of second witness (may be the notary). First witness should sign on the line at the bottom of acknowledgement. Notary should fill in the date, sign on the line provided for the notary, fill in date of commission expiration, and affix notarial seal.

This Instrument Prepared by:
Harvey M. Templeton, III
Attorney
Calhoun, Tennessee 37309

Forward Tax Notices to:
Bowater Incorporated
Calhoun, TN 37309

Tract ~~CDW-1491~~

SPECIAL WARRANTY DEED

This Indenture made and entered into this fill in date
day of _____, 1991, by and between GWALIA (USA) LTD., a
Delaware corporation with offices at 1675 Broadway, Suite 2350,
Denver, Colorado 80202, hereinafter called Grantor, and BOWATER
INCORPORATED, a Delaware corporation with offices in Catawba,
South Carolina, hereinafter called Grantee.

WITNESSETH: That for and in consideration of One
Dollar (\$1.00), cash in hand paid and other good and valuable
consideration, the receipt and sufficiency of which are hereby
acknowledged, the Grantor has this day bargained and sold and
does by these presents grant, bargain, sell, and convey unto
Grantee, its successors and assigns, forever in the following
described tract of land located in Richmond County, State of
North Carolina, to wit:

All that tract or parcel of land situated,
lying, and being in Black Jack Township of Richmond
County, North Carolina, containing 89.51 acres, more
or less, and being more fully shown and described on
a plat of a survey for Bowater, Inc., Tract CDW-1491,
made by Carl L. Lee, Registered Land Surveyor, dated
April 14, 1990, and recorded in the Office of the
Register of Richmond County, North Carolina, as Plat
Slide 583H, which plat is incorporated into this

description by reference thereto and to which plat reference is made for a metes and bounds description of said land.

BEING the same property conveyed to Gwalia (USA) Ltd. by warranty deed from Lewis C. Reese and wife, Myrna B. Reese, dated May 28, 1990, recorded in Deed Book 746, Page 30, in the Register's Office for Richmond County, North Carolina.

This conveyance is SUBJECT to all existing easements and rights of way for public roads and highways and public utilities, if any, extending into, through, over, or across the above described property.

Grantee assumes and agrees to pay all taxes assessed against the above described property for the year 1991.

TO HAVE AND TO HOLD the above described property in fee simple, together with all and singular the hereditaments and appurtenances thereunto belonging unto the Grantee, its successors and assigns, forever.

The said Grantor covenants and binds itself, its successors and assigns, to specially warrant and defend, all and singular, the title to the above described property unto Grantee and its successors and assigns forever against itself and any persons claiming by, through, or under it but not further or otherwise.

IN WITNESS WHEREOF, the Grantor has caused these presents to be signed, sealed, and delivered the day and year first above written.

GWALIA (USA) LTD.

ATTEST:

By signed by President
or Vice President

Signed by Secretary
or Assistant Secretary

(Affix Corporate Seal)

STATE OF Fill in
COUNTY OF " "

I, Name of Notary, a Notary Public in and for the State and County of the aforesaid, do hereby certify that Name of officer appeared before me this day and acknowledged that he is secretary or Asst. Secretary of Gwalia (USA) Ltd., a corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Name of officer, President or Vice President, sealed with its corporate seal, and attested by himself as its Secretary or Asst. Secretary

WITNESS my hand and official seal this _____ day of fill in date, 1991.

Signed by Notary
Notary Public

My commission expires:

fill in date

This Instrument Prepared by:
Harvey M. Templeton, III
Attorney
Calhoun, TN 37309

Forward Tax Notices to:
Bowater Incorporated
Calhoun, TN 37309

Tract CDW-1492

STATE OF SOUTH CAROLINA
COUNTY OF LANCASTER

KNOW ALL MEN BY THESE PRESENTS, That GWALIA (USA) LTD., a Delaware corporation with offices at 1675 Broadway, Suite 2350, Denver, Colorado 80202, in consideration of the sum of One Dollar (\$1.00) and the exchange of other property valued at Fifty-six Thousand Six Hundred Seventy-eight and 9/100 Dollars (\$56,678.09) to it in hand paid at and before the sealing and delivery of these presents by BOWATER INCORPORATED, a Delaware corporation with offices in Catawba, South Carolina, the receipt of which is hereby acknowledged, has granted, bargained, sold, and released and by these presents does grant, bargain, sell, and release unto the said BOWATER INCORPORATED all that certain tract or parcel of land situated as follows:

All that tract or parcel of land situated, lying, and being in Lancaster County, South Carolina, containing 113.5 acres, more or less, and being more fully shown and described on a plat of a survey of property of Canal Wood Corp. Rorie Tract, made by Dock H. Price, Registered Land Surveyor, dated November, 1957, and recorded in the Office of the Clerk of Court for Lancaster County, South Carolina,

in Plat Book 17, Page 77, which plat is incorporated into this description by reference thereto and to which plat reference is made for a metes and bounds description of said land.

BEING the same property conveyed to Gwalia (USA) Ltd. by deed from Canal Industries, Inc. dated May 29, 1990, recorded in the Office of the Clerk of Court for Lancaster County, South Carolina, in Deed Book E-9, Page 80.

This conveyance is SUBJECT to all existing easements and rights of way for public roads and highways and public utilities, if any, extending into, through, over, or across the above described property.

Grantee assumes and agrees to pay all taxes assessed against the above described property for the year 1991.

TOGETHER with all and singular the rights, members, hereditaments, and appurtenances to the said premises belonging, or in anywise incident or appertaining.

TO HAVE AND TO HOLD all and singular the said premises before mentioned unto said Bowater Incorporated, its successors and assigns, forever.

AND Gwalia (USA) Ltd. does hereby bind itself, its successors and assigns, to specially warrant and defend all and singular the title to the said premises unto the said Bowater Incorporated, its successors and assigns, forever against

itself and any persons claiming by, through, or under it but not further or otherwise.

IN WITNESS WHEREOF, Gwalia (USA) Ltd. has caused these presents to be signed, sealed, and delivered this

_____ day of _____, 1991.
(fill in date)

Signed, sealed, and delivered) GWALIA (USA) LTD.
in the presence of)

Signed by 1st witness) By Signed by President or
Vice President

Signed by 2nd witness) ATTEST:

Signed by Secretary
or assistant Secretary

(Affix corporate seal)

THE STATE OF fill in
COUNTY OF " "

PERSONALLY appeared before me (NAME of 1st witness)
and made oath that he saw NAME of officer, as
President or Vice President and NAME of officer, as
Secretary or Asst. Secretary of Gwalia (USA), Ltd., a corporation
chartered under the laws of the State of Delaware, sign, seal
with its corporate seal, and as the act and deed of said
corporation deliver the within written instrument and that he
with NAME of 2nd witness witnessed the execution thereof.

SWORN TO before me this)
day of _____ A.D., 1991) signed by 1st witness
(fill in date))
Signed by notary public)
Notary Public)
My commission expires: fill in)